

EXHIBIT 22



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Via E-Mail

Joshua P. Graham
Merchant & Gould P.C.
3200 IDS Center
80 South 8th Street
Minneapolis, MN 55402-2215

**Re: *ePlus, Inc. v. Lawson Software, Inc.*
Civil Action No. 3:09cv620 (REP)**

Dear Josh:

This letter concerns Lawson's proposal to address the deficiencies in the S3 demonstration system that Lawson provided to ePlus. Specifically, this letter provides examples of problems that ePlus has encountered with the catalog items currently found in the Item Master on the S3 demonstration system.

During our meet-and-confer you explained that if ePlus returns the S3 demonstration laptop to Lawson, Lawson will (1) correct errors in the search functionality of Requisitions Self-Service, (2) add Staples as an additional Punchout vendor, and (3) load approximately 600 more items into the Item Master.

With respect to Lawson's offer to add 600 items to the Item Master of the S3 demonstration system, we requested during the call that the items, and the data associated with the items, be properly imported and coded within the system. In particular, we want to confirm that the 600 items Lawson intends to add will not have the same problems as the approximately 200 items that Lawson has already loaded into the system. Those problems are as follows:

- First, vendor-item descriptions for current product items do not match the item descriptions associated with the corresponding item numbers from the Item Master. For example, Items 4006 and 4009 are described as "batteries" and "cassettes," respectively, in the Item Master. However, for Vendor 118 (Office Max) in particular, Items 4006 and 4009 are both described as "binder clips."
- Second, some items fail to display any vendor-item number when selected in Requisitions Self-Service, e.g., Item 6020 (Dell Inspiron 8000).

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- Third, some items are associated with the wrong vendor in Requisitions Self-Service. For example, Item LPT100 (Toshiba Satellite 6100) is shown in PO13.3 (Vendor Items) as being supplied only from Staples. Within Requisitions Self-Service, however, Item LPT100 is shown as being supplied from Office Max, and cannot be ordered from Staples.
- Fourth, as we have pointed out both in our correspondence and during our meet-and-confers, most of the items in the Item Master have not been assigned any UNSPSC codes as requested. As noted in the February 8, 2010 letter from Michael Strapp, Keith Lohkamp suggested that the UNSPSC codes could be loaded into the Item Master using the IC 516 program.

ePlus expects that if the laptop is returned, Lawson will not only ensure that the 600 additional items are defect-free, but also remedy the problems with the approximately 200 items already loaded on the system. ePlus also expects that the new items will address ePlus's earlier requests that similar items be available from multiple suppliers. A significant number of the items should be non-stock items so that ePlus can create requisitions and purchase orders.

Please let me know if you have any questions regarding the issues described above. We look forward to hearing from you tomorrow.

Sincerely,

/s/ James D. Clements

James D. Clements

cc: Counsel of Record